

person taking such appeal shall within ten days apply to said commissioners for the same in writing, and within twenty days thereof cause to be delivered to the clerk of the circuit court aforesaid a copy of the said award filed with said commissioners, together with a copy of the order of said commissioners ratifying or rejecting the same, and all other papers relating thereto; and the said corporation shall be liable for and tender the damages thus assessed and determined to the persons entitled, or if rejected to hold the same to his credit and for his use; and the said commissioners shall have full power to assess and levy, either generally on the whole assessable property of said town, or specially on the property of persons so assessed to be benefitted thereby, the whole or any part of the amount of damages and expenses that they shall ascertain will be incurred in locating, opening, extending, widening, straightening or closing up the whole or any part of any street, lane or alley in said town, and to collect the same in the manner hereinbefore provided for the collection of the general tax levy.

Liabie for dam-
ages.

Collect expen-
ses.

SEC. 24. *And be it enacted*, That the expenses and costs of paving, repaving or otherwise improving the side-walks in said town incurred by the said commissioners under their ordinances, may be charged and recovered by them, in the name of the corporation, from the owner or owners of the property fronting thereon, in proportion to the amount expended in the immediate front of said property, by suit or action at law against the owner or owners thereof, as other debts are collected; and the expense of such paving shall be a lien upon the property chargeable therewith.

Expenses may
be recovered.

SEC. 25. *And be it enacted*, That the tenant for more than five years, for life, a mortgagee in possession, as well as the holder in fee, their executors and administrators, shall be deemed and taken as an owner for the purposes of the two last sections.

Who is owner.

SEC. 26. *And be it enacted*, That all taxes whether general or special, levied by said commissioners upon any house or parcel of land within said town, which is not in the tenancy and occupation of the owner or owners thereof may be charged to the tenant or other occupant, who shall be liable to like process for the payment thereof, and the tenant or other occupant, paying said taxes may charge the same to the owner

Taxes to whom
charged.